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Tule Lake Project  
Newell, California

November 25, 1942

Professor Lawrence G. Thomas  
School of Education  
Stanford University  
Palo Alto, California

Dear Larry:

It is indeed a pleasure to hear from you and to hear that the Co-op at Palo Alto is doing so well. I would appreciate it greatly if you could give my greetings to all of those whom I knew so well at one time. It seems like it has been years since I have been in Palo Alto rather than a measly six months.

The last sentence is especially significant relative to the trend of affairs here inasmuch as it expresses in one way the terrific rapidity of events here and the feeling that one has passed a month when he has passed a day.

I shall attempt to answer your questions in their order. However, you must appreciate the fact that it is largely from memory inasmuch as information included on meeting minutes and other records is not, as yet, coordinated.

1. The actual production enterprises are confined to agriculture and manufacturing. The agricultural enterprises include the truck farm, which is made up of approximately 2500 acres under cultivation, and the poultry and hog projects. Relative to the latter, we expect to have a hog farm of approximately 5000 head and a poultry farm of about 40,000 chickens. The WRA has definitely taken a stand against producers cooperatives, partly because of legal difficulties, inability to obtain permission from Congress, and, finally, because it is thought that in attempting to relocate people the project itself should not be made too attractive in order that greater incentives for relocation can be had. The farm has been shipping produce to most of the other projects in the west and on to the open market, which means that there is a definite surplus over the amount which can be consumed by the project population. Inasmuch as the hog and poultry projects are just getting under way, it is particularly difficult to make any estimate about the amounts which may be shipped out. It is my



feeling, however, that these projects and any future production projects will be limited as much as possible to project needs although there will continue to be shipments of products to other relocation centers.

The manufacturing projects involve furniture manufacturing and tent manufacturing. Very little furniture manufacturing for the project has been done inasmuch as we have had some labor disputes in the furniture factory. We are now producing furniture for some of the other projects and in a short time, we will be manufacturing furniture for the Quartermaster Corps. The tent factory will produce tents for the Quartermaster Corps. The same problem relative to producers cooperatives is present in the case of the manufacturing enterprises. Incidentally, I might point out that producers cooperatives are not completely eliminated inasmuch as certain proposals may be made to the Washington office and if this office can be put into practice. Most of these proposals would probably involve complete evacuee control over some small operation, such as the manufacturing of small novelties, etc.

2. The consumers cooperative enterprises are as follows:

- (1) Five stores
- (2) Newspaper and magazine store
- (3) Beauty shop and barber shop
- (4) Shoe, radio, watch repair shop, one each.

I am enclosing a copy of the financial statement covering the period May 28th to September 30th. Inasmuch as the Co-op does not take over the enterprises until December 1st, this statement covers pretty much of the period of provisional enterprises as established and supervised by the WRA. The present staff of community enterprises amounts to, roughly, 215 employees. There is a general manager, several departmental buyers and the rest is broken down into store managers, departmental managers and clerks.

3. The answer to the third question is that practically all purchases of goods sold by community enterprises are made outside of the project. Inasmuch as the food that one eats on the project is primarily prepared in the mess halls, very little of the farm produce is sold at the store. Inasmuch as the only other possibility at the present time is in the furniture operation, the amount of goods flowing from producer operations to the consumer stores is negligible. Anyway, we have concentrated so much on organizing the Cooperative, we have not



had time to think of consumers cooperative-owned production enterprises for producing some of the products which appear on the shelves of the stores. I think you will see in the type of production carried on here and the divorcing of consumer and producer, the same lack of understanding of the problem which is prevalent in the outside world. I refer, of course, to the great difficulty in convincing people in the marketing Cooperatives of the need for the ownership of production facilities by the consumers cooperative movement.

4. I shall list here some of the significant ways in which our Co-op here differs from the Palo Alto Co-op:

- (1) It has a virtual monopoly of all business on the project, the only exception being mail orders, which may come through the mail to individuals;
- (2) The enterprises were established for the Japanese prior to their arrival here rather than by them. I think it may be correctly said that the evacuees as a whole, with the exception of the store employees, had no part in the planning of the enterprises here;
- (3) Because of the great mass of people and the accompanying impossibility of the ordinary type of Co-op education on a voluntary basis, the campaign must assume a certain indirect coercive nature. Inasmuch as the experience of the past six months has given the evacuees a certain feeling of "let the government run the stores; they put us here and they should run it for us as cheaply as possible", it is necessary to point out that if they wish to have any of the profits emanating from these operations or if they wished to have any part in the determination of policy, the WRA has decided that the consumers cooperative is the only way in which it can be done properly. True, there are many deviations allowed in how the consumers cooperative is to be run but due to the fact that (1) no private enterprise is allowed on the project and (2) that the WRA is not going to run the stores, there is only one logical conclusion that one can make. This is what I mean by the indirect coercive nature of the program;
- (4) Inasmuch as the maximum cash that an evacuee receives on the project is \$19.00 per month



and that we have had some difficulty in acquiring membership fee in any great amount as a result, a membership fee of \$1.00 has been finally settled upon. The profits of community enterprises, which may amount by December 1st to approximately \$25,000, may be made available to the evacuees in the form of certificates of interest to be redeemed upon their departure from this project;

(5) The Co-op, as has been said before, is to have a general manager who is directly responsible to the Board of Directors of 15, as differentiated from the Palo Alto Society, and several buyers who operate under his direction. Inasmuch as the WRA is committed to a relocation policy, the problem of continually replacing buyers, store managers, department heads and general manager is going to be an extremely difficult one, and one which is even greater than that faced by organizations on the outside;

(6) We have not as yet been able to break past the antipathy of some of the buyers and other individuals connected with WRA on the matter of Co-op-labeled goods. However, through gradually working upon the Board of Directors and other individuals involved in the organization, I think it will be possible to place some fairly large orders with the Co-op wholesale in the near future. I have asked Park Abbott to come here for two or three days during which time I hope I will make enough of an impression so that the Co-op will join the wholesale.

(7) The educational program has been largely in terms of training people to talk to other people, rather than a broad program for the education of all people on the project. In other words, it has been directed largely toward organizing and toward perfecting the structure of the organization. Real education, group action and group discussion will come when we have taken over the properties of community enterprises and are able to concentrate on educational matters rather than on purely organizational matters. We plan to employ an educational director in the near future with possibly two or three assistants as



field men. I am reminded by this sentence of an important point I left out which is that the wages paid are the same as those paid to other WRA employees, namely, \$16 and \$19, which makes it possible to experiment in the field of Co-op education by the employment of a director and several people who will assist him. The control by the consumer is nil at the present time because of the fact that the Co-op is just in the process of absorbing the present community enterprises, therefore, no accurate answer could be made to this question.

I greatly regret that I am unable to send you a complete story of the Co-op here but as soon as we have one written, I will be only too glad to send it to you. I am, however, sending you some material which may be of some aid to you.

Relative to your last statements about favors to us, all I can say is that we are making every effort to relocate people in the Cooperative movement and to send them to Co-op schools. Anything you can do to obtain money for us to send these people to school or to write to people in the Cooperative movement in the Middle West and East to influence them in asking for people will be more appreciated than I possibly can tell you.

Sincerely yours,

Don Elberson, Chief  
Civic Organization

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STANFORD UNIVERSITY

SCHOOL OF EDUCATION

STANFORD UNIVERSITY, CALIFORNIA

November 20, 1942

Mr. Don Elberson  
Director Community Enterprises  
Tule Lake Relocation Project  
Newell, California

Dear Don:

Greetings from your former haunts! The Co-op is still growing by leaps and bounds and we wish you were here to share in the prosperity you helped create.

My class in Educational Sociology is preparing a handbook on cooperatives for the Relocation Project schools. A lack of government funds prevents us from visiting any of the Projects in person, so we are doing the best we can by second hand information. I look upon you as one of our best sources of such information. What we need is a descriptive, reasonably detailed account of the picture at Tule Lake under the following headings:

1. What are the actual production enterprises now in operation at your Project? Which of these are producing a surplus <sup>over</sup> what the Project population can consume?
2. What are the distributive and service enterprises now in operation at Tule Lake?
3. What are the chief types of goods (like clothing, and furniture) which are not produced in adequate amount on the Project and must be purchased from the outside?
4. Could you make a list of the significant ways in which the Project Co-op varies from our Palo Alto Co-op in finances, management, sources of products, educational program, and control by the consumer?

I hope this is not too large an order for an early response. Perhaps you can get other people to help you answer these questions. We hope to have the first draft completed by November 30, so we would like this information before Thanksgiving.

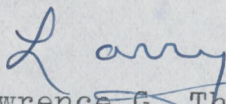


Stanford University--Mr. Don Elberson

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If I can ever do a favor for you as big as this one  
is to me, please call on me with gusto.

Cordially yours,

  
Lawrence G. Thomas

LGT:RG

Dehumanized

INTERNATIONAL BOND

NO CONTENT



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Tule Lake Project  
Newell, California

JAN 30 '43

Mr. Dillon S. Myer  
Director  
War Relocation Authority  
Barr Building  
Washington, D. C.

Attention: Mr. John H. Provinse, Chief  
Community Management Division

Dear Mr. Myer:

Pursuant to your request for certain information relative to the operation of the Consumer Enterprises on this project, we are submitting the following:

I. Buildings

(a) Number of buildings used by Community Enterprises.  
Eight buildings, entire  
Two buildings, part

(b) Types of buildings used by Community Enterprises.  
Three whole barracks  
Two barracks, part  
Two warehouses  
Three recreation halls

(c) Floor measurements of each building.

#718	2,000	Sq. Ft.
#719	2,000	" "
#2708	2,000	" "
#2308	2,000	" "
#4108	2,000	" "
#244	500	" "
#7207	2,000	" "
#351	2,000	" "
#352	2,000	" "
#717	500	" "

(d) What enterprises occupy each building.

#718	Magazine, barber and beauty shops.
#719	General merchandise



#2708	General Merchandise
#2308	General Merchandise
#4108	General Merchandise
#244	General Merchandise
#7207	Radio, watch and shoe repair shops
#351	Warehouse and administrative office
#352	Warehouse
#717	Co-op office

## II. Salaries and Clothing Allowances.

- (a) Amount of money paid by enterprises in salaries.
- |          |            |
|----------|------------|
| October  | \$3,407.38 |
| November | \$3,562.03 |
| December | \$3,717.30 |
- (b) Amount paid for clothing allowances of employees of enterprises \$4,149.45

## III. Net Profits or Savings.

- (a) We are at the present time unable to state what the monthly profit figures are for the months of October and November. The auditor's report covers the period from May 28 to November 30 and states the net profit for that period at \$38,021.34. This figure still leaves to be determined certain contingent liabilities such as income tax, establishment of a reserve for liquidation of inventory, and other indeterminate liabilities. The audit report changed much of the estimates made on old profits and loss statements and, therefore, makes it quite impossible to issue monthly net profit figures in just a few days.

The net savings figure for the month of Dec., 1942, is \$9,231.71. This is purely an estimate because a physical inventory was taken for that month and there may be some adjustments necessary.

- (b) No patronage dividends have been paid or set aside for payment in the future. The Board of Directors has passed a resolution to postpone the payments of dividends until close to the end of the fiscal period which would be approximately June 30. Prior to June 30, the appropriate resolutions will be passed for the



declaration of such a dividend. This action was taken for the purpose of improving the capital structure of the Cooperative.

#### IV. Insurance and Bonding.

- (a) Insurance carried by the Community Enterprises.  
Fire and messenger robbery insurance.

Insurance company, price, and rate.

Aetna Fire Insurance Co.,	37 $\frac{1}{2}$ % of 100M,	1.97 per 100
New Zealand Insurance Co.	37 $\frac{1}{2}$ % of 100M,	1.97 per 100
Nat'l Liberty Ins. Co.	37 $\frac{1}{2}$ % of 100M,	1.97 per 100

Royal Indemnity Co.	\$5,000	\$7.50 for \$1,000
(messenger robbery)		

Relative to both bonding and insurance, the Cooperative is at present negotiating with the Farmers Union Agency of St. Paul, Minn., for a complete coverage in both of these fields. We hope to place part of our insurance program and all of our bonding program with them in the very near future.

- (b) Pending the placing of our bonding program with the Farmers Union Agency, it must be stated that none of our employees are bonded at the present time.

Sincerely,

**SIGNED**

Harvey M. Coverley  
Project Director

DElberson:fsy  
cc: Subj. ✓  
Chron.  
Desk



*Com. Enterprises*

WAR RELOCATION AUTHORITY

Washington, D. C.

January 20, 1943

AIR MAIL

Mr. Harvey M. Coverley  
Project Director  
Tule Lake Relocation Center  
Newell, California

Subject: Community Enterprises  
Att: Superintendent

Dear Mr. Coverley:

We are very anxious to get the following information within the next few days in order to complete our report on Community Enterprises which we are preparing for the Senate Military Affairs Committee.

I. Buildings

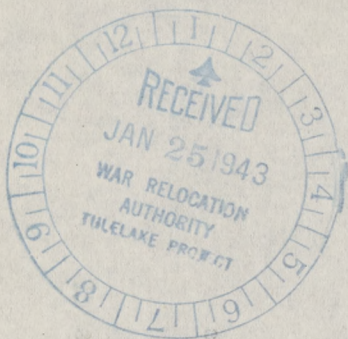
- (a) Number of buildings used by Community Enterprises.
- (b) Types of buildings for example: 2 barracks, 4 recreational halls, 2 buildings specially built for enterprises.
- (c) Floor Measurements of each building.
- (d) What enterprises occupy each building, for example: first barracks, barber shops, and canteen; second barracks, barber shops, shoe repair and dry cleaning.

II. Salaries and Clothing Allowances.

- (a) Amount of money paid by enterprises in salaries for (1) October, (2) November and (3) December, 1942.
- (b) Amount paid for clothing allowances of employees of enterprises.







employees of establishment.

(1) Among them are citizens of Japan.

(2) One of them is a member of the J.I.C.

(3) Another is a member of the J.I.C.

(4) There are also some who are citizens of Japan.

(5) There are also some who are citizens of Japan.

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Subject: Community Enterprises  
Att: Superintendent

Page 2

III. Net Profits or Savings

- (a) What were the net profits of Community Enterprises for (1) October, (2) November, (3) December?
- (b) Were patronage dividends paid or set aside for payment in the future? If so, what did they amount to (1) October, (2) November, (3) December.

IV. Insurance and Bonding

- (a) What insurance do the Community Enterprises carry? What companies insure them and for how much and at what cost?
- (b) How many of your employees are bonded? What company bonds them and at what cost?

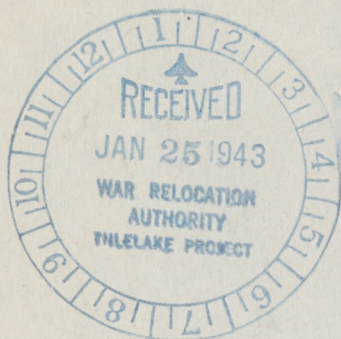
Very truly yours,

*Selene Gifford*

*for* John H. Provinse, Chief,  
Community Management Division

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Tule Lake Project  
Newell, California

FEB 2 1943

Mr. Dillon S. Myer  
Director  
War Relocation Authority  
Barr Building  
Washington, D. C.

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Subject: THE FURNISHING OF SUPPLIES, EQUIPMENT,  
AND LABOR TO THE TULE LAKE COOPERATIVE  
ENTERPRISES, INCORPORATED, BY THE WAR  
RELOCATION AUTHORITY

Dear Mr. Myer:

Pursuant to our recent discussion in San Francisco on the above subject, I am submitting the following report in order to facilitate your decision on making available these materials and services to the local Cooperative.

The Tule Lake Cooperative Enterprises is incorporated under Title XXV, Cooperative Corporations Act, the Civil Code of the State of California, and is now operating as nearly as is possible under the existing conditions as an independent corporation. The assets and liabilities of the Temporary Community Enterprises were transferred to the Cooperative effective December 1, 1942. The audit report has been rendered by the Northwest Cooperative Auditing & Service Association and has been accepted by the Board of Directors which makes the report an integral part of the document assigning the properties of the Temporary Community Enterprises over to the Cooperative. The Operating Agreement between the War Relocation Authority and the Tule Lake Cooperative Enterprises is being negotiated and should be consummated in the very near future. The primary problem needing solution at the present time is the reaching of an agreement upon the payment of rent for the use of buildings.

Because the Cooperative is an independent business organization does not mean, however, that it is not an integral part of community life and operations on this

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project, and for that reason, it appears to be necessary to act toward it somewhat differently than a Government agency would act toward an independent business organization in the normal world.

The Cooperative owns at the present time two passenger cars and one truck: a 1936 Chevrolet sedan valued at \$50, License No. 63W 292; a 1941 Chevrolet sedan valued at \$750, License No. 1D 3777; a 1938 Chevrolet 1½ Ton Truck, License No. C A 2256, valued at \$750.

The Cooperative is also contemplating the purchase of a larger truck by which it hopes to make daily trips to Klamath Falls (assuming the establishment of a corridor or free zone to that city along that highway) for the purpose of breaking "a traffic bottle-neck" at the railroad yards. Much of the delivery of goods to the Cooperative is being held up primarily because it is impossible to get them out of the railroad yards at Klamath Falls. Too, the Office of Defense Transportation at Medford is interested in the Cooperative's proposal to use this truck in consolidating shipments to the Cooperative on the part of Klamath Falls merchants. In the eyes of the Office of Defense Transportation, the Klamath Falls suppliers are utilizing too much gasoline and rubber while sending their trucks to the project on deliveries.

The nearest available repair shops for this equipment are in the town of Tulelake which is approximately eight miles from the project. It may be stated, however, that on the basis of past experience the prices charged for automotive repair by these shops are rather high and the service available rather limited. There is no blinking the fact that in terms of facilities for automotive repair, the project repair section has a great deal more to offer. Due to the restrictions on the movement of evacuees, it is impossible for them to take equipment to Tulelake to be repaired. Therefore, the job of performing this duty would fall entirely upon Mr. Don Elbersen, Chief of Consumer Enterprises, or some other administrative staff member who could equally ill-afford to spend the time looking after such matters.

Mr. Don Elbersen, Chief of Consumer Enterprises, has assigned to him a Government car, a 1938 Chevrolet sedan, License No. 600 44, which he uses to perform duties on the project, to make daily trips to the Tulelake bank



to make deposits, and to drive the banker to the project and back on those days when the banker offers his services to the colonists. This car is also used to make periodical trips to Klamath Falls for obtaining materials at certain business houses, as well as to carry on the necessary relations with some of the large suppliers of the Cooperative. This function has been well outlined in Administrative Instruction No. 26 and the proposed Operating Agreement between the War Relocation Authority and the Cooperative as a WRA responsibility, and it is therefore felt that the gasoline and cost of operating this car should be assumed by the War Relocation Authority and an adequate rationing allowance be allowed to assure the carrying out of this policy.

The sale of gasoline to the Cooperative is much on the same level as the sale of an automotive supply and repair service. The nearest gasoline station is somewhat closer but the same problem outlined on page two is prevalent. Another factor not mentioned above is that in traveling to areas outside the project boundaries, a great deal of rubber and gasoline would be wasted inasmuch as the three pieces of transportation equipment owned by the Cooperative are operated exclusively within the boundaries of the project. This is not true of the transportation equipment operated by the project itself.

The gasoline consumption by the Cooperative cars are as follows:

63W 292	32 gallons	21 days in January, 1943
1D 3777	30 gallons	" " " " "
E A 2256	15 gallons	3 days in January, 1943
600 44 (Government car)	93 gallons	21 days in January, 1943

It is felt, relative to the furnishing of gasoline to the Cooperative, that it should be furnished at a rate comparable to that which would exist in a normal community to any large enterprise doing business at the rate of a million dollars a year. This would mean the establishment of a rate somewhere between the rate offered to most farmers (5 cents reduction off the retail price in 50 gallon lots) and the level at



which the War Relocation Authority is able to obtain gasoline for its purposes. The rate would, in all probability, come very close to the rate established for the farmers in any community. It is felt that the prices on other materials and labor obtained from the War Relocation Authority should be governed by the same principle as stated.

It is necessary at intervals for the Cooperative to receive miscellaneous supplies, equipment, or service on an emergency basis because of inability to obtain these things as soon as needed or on an efficient basis. It is felt that the decision relative to the entire problem presented should include a decision relative to the subject of these miscellaneous supplies and services.

A definite precedent has been established with regard to the furnishing of surplus government materials to the Cooperative by the War Relocation Authority either on a sale or rental basis. It is felt that a logical corollary to this policy would be its projection into the subjects discussed above.

This whole problem is an immediate one because of the responsibility involved and we would, therefore, appreciate your immediate attention to a decision on this matter.

Sincerely,

Harvey M. Coverley  
Project Director

DElberson:fsy  
cc: Subj. ✓  
Chron.  
Desk

*Notes / HCC*  
*MCC*



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Tule Lake Project  
Newell, California

FEB 11 1943

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A.P. ORB

Mr. Dillon S. Myer  
Director  
War Relocation Authority  
Barr Building  
Washington, D. C.

Subject: PROPOSED OPERATING AGREEMENT BETWEEN THE  
TULE LAKE COOPERATIVE, INCORPORATED, AND  
THE WAR RELOCATION AUTHORITY

Dear Mr. Myer:

The responsible project officials are experiencing a great deal of difficulty in consummating an operating agreement between the Tule Lake Cooperative, Inc., and the War Relocation Authority. The chief obstacle to the signing of this agreement is the rental supplement to Administrative Instruction No. 26. The opinion of the responsible War Relocation Authority personnel was sent to you under the date of December 29, 1942, over the signature of the then project director, Mr. Elmer L. Shirrell. It is the desire of this office to further emphasize the reasons for the opinion expressed in that letter and to make a further plea for a more reasonable approach to the rental problem. It is the opinion of both Mr. Elberson and Mr. O'Brien that the signing of such an agreement is, at present, impossible if we still insist that the rental figures stated in Administrative Instruction No. 26, Supplement 2, be adhered to.

It would perhaps aid in the understanding of this problem if we were to again express our past experience and supplement it by further information gathered since December 29, 1942. The reasons why the War Relocation Authority rental proposals are felt to be unreasonable are as follows:

1. Responsible War Relocation Authority officials (both Regional and Project) have from time to time given the evacuees rental figures substantially less than those now announced. Not only have these figures
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been less, but in some cases there was divergence in thought among responsible WRA officials as to whether rental should be paid to the War Relocation Authority by the Cooperative at all. It is this confusion, as well as the great divergence between the proposed rental figures and the rental figures stated in earlier discussions, that makes it so difficult to convince the governing body of the Tule Lake Cooperative Enterprises that it should sign an agreement which includes the new rent schedules.

2. If the proposed rental figures referred to in the letter of December 29 reflected an artificially inflated valuation on the buildings, this fact is aggravated by the proposed rental figures in Administrative Instruction No. 26, Supplement 2. In the rental discussions referred to in the letter of December 29, the regional representative of the WRA Cooperative Program gave the cost of barracks at approximately \$4,000. It is this statement which has given the definite impression that the rental figures have been based on an artificially inflated valuation.

3. The whole matter of the amount of fixtures furnished by the Temporary Community Enterprises and the present Cooperative complicates a great deal the establishment of a set rental figure. The only work to date performed by the War Relocation Authority in this connection involves one of the five stores where certain fixtures were constructed. In addition, the War Relocation Authority has only been able to sheetrock the ceilings of the store buildings. Therefore, the War Relocation Authority has not even been able to approach the fulfillment of its own obligations in the proposed operating agreement.

4. It can be stated without a feeling of contradiction that the Cooperative program on this project has come so far that the leading figures in it accept the importance of maintaining a substantial organization and definitely agree with the principle of paying rent on a reasonable basis. It would, therefore, seem that some consideration should be given to this progress of thought on the part of these leaders in making rental proposals to them. If we are to be able to obtain cooperation and a sense of reasonableness from them, it is only natural to assume that we be able to offer in our proposals the same reasonable approach to important problems.



5. Finally, it appears to us that the rental charge should be based either upon the fair market value or the actual cost of the buildings. We are informed that the commercial practice is to charge 1% per month rental on either of these figures. We are, in addition, informed that the Federal Government is authorized to pay only 15% per annum of the fair market value of a facility. Therefore, it does not seem reasonable to us that the Cooperative should be charged in excess of this rate.

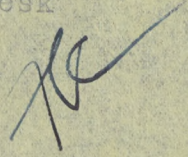
We trust that these comments on the subject of the operating agreement will receive your immediate consideration.

Sincerely,

SIGNED

Harvey M. Coverley  
Project Director

DElberson:fsy  
cc: Subj. ✓  
Chron.  
Desk





516  
Tule Lake Project  
Newell, California

68013

APR 30 '43

Mr. Dillon S. Myer  
Director  
War Relocation Authority  
Barr Building  
Washington, D. C.

Dear Mr. Myer:

Subject: Payment of Unemployment Compensation to  
Former Employees of Consumer Enterprises

In your memorandum of March 30, 1943, addressed to all Project Directors, you state that unemployment compensation for evacuees whose employment with the consumer enterprise has been terminated will be borne by the War Relocation Authority and not the consumer enterprise.

In the memorandum, however, you refer to the conditions precedent with which an evacuee must comply before becoming entitled to unemployment compensation. Among these are the necessity for registering for work and the availability for other employment.

Under the present interpretation of Administrative Instruction No. 27, persons who remain ill beyond the 15 days provided for sick leave may receive unemployment compensation if they are employees of the War Relocation Authority. Your memorandum of March 30, 1943, does not make it clear whether you intend to extend the benefit to former employees of the consumer enterprise.

We have two such cases on this Project. In both cases the employees of the consumer enterprise were terminated because of illness; their 15-day sick period has elapsed, and they are unable to return because of their illnesses.

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Mr. Dillon S. Myer

Page 2

Both my Chief Administrative Officer and the Project Attorney have interpreted your memorandum of March 30, 1943, to mean that these employees are not entitled to unemployment compensation from the War Relocation Authority.

In order to clear up this misunderstanding, I should appreciate a clarification of the memorandum in question to settle this point.

Very truly yours,

SIGNED

Harvey M. Goverley  
Project Director

AEO'Brien:th  
4/29/43  
subj.  
chron.  
desk

cc: Mr. Elberson



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PACIFIC TELETYPE  
TULE LAKE 74 FROM LA 895 2-13-43 322P NO. 229  
HARVEY M. COVERLEY

RETEL FEB. 12. OURTEL FEBRUARY 8 AND ADMINISTRATIVE INSTRUCTION  
NUMBER 80 PROVIDED MACHINERY FOR SETTING UP PLANT AREA RATION BOARDS  
ON PROJECT. AS THIS PROCESS WILL TAKE TIME YOUR IMMEDIATE NEEDS FOR  
SHOES WILL BE TAKEN CARE OF AS FOLLOWS--CONTACT NEAREST LOCAL RATIONING  
BOARD AND REFER TO ADMINISTRATIVE EXCEPTION SENT TO ALL REGIONAL  
ADMINISTRATORS OF OPA BY THEIR WASHINGTON OFFICE WHICH PROVIDED FOR THE  
EMERGENCY ISSUANCE OF STAMP NUMBER 17 TO THOSE PERSONS WHO WERE NOT IN  
POSSESSION OF WAR RATION BOOK NUMBER 1. THIS EXCEPTION FURTHER PROVIDED  
THAT THE PERSON IN CHARGE OF THE INSTITUTION WAS EMPOWERED TO REPRESENT  
THE INDIVIDUALS IN HIS CARE AND OBTAIN STAMPS FOR THEM. IF ANY TROUBLE  
IS ENCOUNTERED WITH LOCAL BOARD GET THE NAME OF THEIR DISTRICT OFFICE  
FROM THEM AND TELEPHONE THAT OFFICE FOR CLARIFICATION AS OPA HERE  
GUARANTEES THAT ALL DISTRICT OFFICES HAVE PROCEDURE.

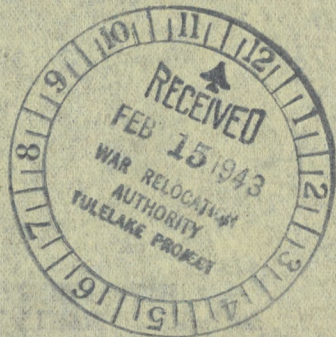
LELAND BARROWS, WRA WA

1. Elberson
2. Coverley
3. Fleming

9046

B








516  
P A C I F I C   T E L E T Y P E  
TULE LAKE 74 FROM LA 895 2-18-43 1104A NR 293  
HARVEY M. COVERLEY WRA TULE LAKE RELOCATION CTR NEWELL

RE YOUR TELETYPE 13TH. INASMUCH AS THE COOPERATIVE  
WAREHOUSES ARE PART OF COMMUNITY ENTERPRISE STORES, YOU  
MAY CONTINUE TO TRANSFER CANNED GOODS FREELY UP UNTIL  
MARCH 1.

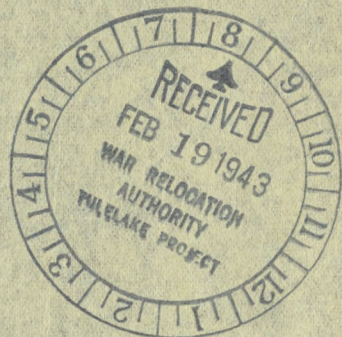
J. W. CLEAR  
WRA WA

1. Elberson
2. Coverley

9260









516  
TELETYPE MESSAGE

February 19, 1943

Mr. Dillon S. Myer.  
War Relocation Authority  
Washington, D. C.

Attention: J. W. Clear

Re your teletype 18th. Rationed foods being frozen over country from February 20 to March 1. If we are not allowed to sell these items after March 1, how can they be transferred from warehouses to stores when rationed foods in rest of country being frozen in both warehouses and retail stores from February 20 to March 1? DE

Harvey M. Coverley  
Project Director

DElberson:fsy  
cc: Desk  
Chron  
Subj. ✓

RECEIVED  
FEB 20 1943  
U.S. DEPT. OF JUSTICE

B



WAR RELOCATION AUTHORITY

IN REPLY, PLEASE REFER TO:

February 22, 1943

Mr. Harvey M. Coverley  
Project Director  
Tule Lake Relocation Center  
Newell, California

Dear Mr. Coverley:

During my recent meeting with you, the question was raised concerning the interpretation of a wire from the Washington office outlining the policy of payment of clothing allowances to employees of the Consumer Enterprises and their dependents.

The Consumer Enterprises will pay the clothing allowance for the individual employed by them, in addition to the wage. Other members of the family group are eligible for clothing allowances from the War Relocation Authority rather than the Consumer Enterprises. As a matter of procedure, this would mean that the payrolls of the Consumer Enterprises would serve as a basis for determining eligibility for dependents of those persons by the same method as is used for persons employed by the War Relocation Authority.

If there are further questions concerning this, please refer them to this office immediately.

Very truly yours,

John H. Provinse, Chief  
Community Management Division



9906





Community Development  
John H. Lawrence, Chief

Dear Mr. Lawrence,

Please refer me to this office immediately.  
If there are further questions concerning this

Mr. Rejectioner's activity.  
The same method as is used for persons employed by the  
Tule Lake Project is used for persons employed by the  
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is used for persons employed by the Tule Lake Project.

Very respectfully,

The information to employees of the Community Development  
Department Office, Office of the Bureau of Rejection  
concerning the information of a mine from the  
Department of Rejection with you, the information

Dear Mr. Lawrence:

Rejectioner's activity.  
Tule Lake Rejection Center.  
Project Director.  
Mr. Harold K. Connelley

Rejectioner's activity

REJECTIONER'S ACTIVITY



PACIFIC TELETYPE

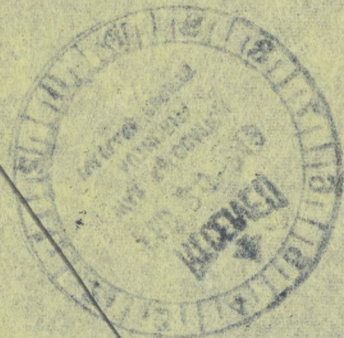
TULELAKE 74 F M LA 895 2-26-43 10.43 A  
NO 499

H M COVERLEY WRA TULE LAKE RELCTN CTR NEWELL CALIF

5-16 REURTELETYPE FEBRUARY 22 CONCERNING RATIONED FOODS WE ARE  
TAKING THIS UP WITH OFFICE PRICE ADMINISTRATION AND WILL  
INFORM YOU POSSIBILITIES OF LIQUIDATING FROZEN STOCKS THROUGH  
RETAIL STORES AS SOON AS WE FIND OUT.

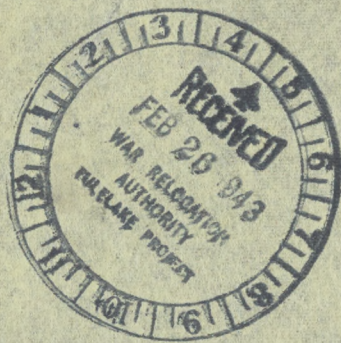
JOHN H PROVINSE WRA WA

1. Elbersson
2. Coverley



13







## PACIFIC TELETYPE

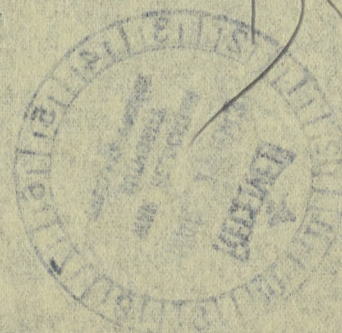
TULELAKE 74 FROM LA 895 2-27-43 1009A

NR 517 HARVEY COVERLEY WRA TULELAKE RELOCATION CTR NEWEL CALIF

516  
PLEASE DELIVER FOLLOWING MESSAGE IMMEDIATELY TO CONSUMERS ENTERPRISES SUPERINTENDENTS. ENTERPRISES MAY SELL FROZEN PROCESSED FOODS SUBJECT TO POINT RATION THEY NOW HAVE IN WAREHOUSE OR STORES ANYWHERE WITHOUT RESTRICTION EXCEPT TO CONSUMERS IF GOODS ARE IN TRANSIT BY MIDNIGHT TWENTYEIGHT. SEE RATION ORDER THIRTEEN SECTION TEN POINT ONE. IF SATISFACTORY TO LOCAL OR ANY RETAILERS CAN SELL SUCH GOODS AFTER FEBRUARY TWENTYEIGHT IF OBTAIN IN EXCHANGE RATION POINTS FROM THEM FOR VALUE OF GOODS SOLD. SEE RATION ORDER THIRTEEN SECTION NINE POINT THREE. POSSIBILITY PROJECT ADMINISTRATION LATER MAY HAVE STAMPS AND CAN BUY GOODS IF SATISFACTORY TO BOTH PARTIES. OTHERWISE MUST RESELL GOODS TO WHOLESALEERS AND OBTAIN POINTS FOR TOTAL POINT RATION VALUE SEE RATION ORDER THIRTEEN SECTION NINE POINT FIVE /M/. WHENEVER GOODS SOLD AND RATION POINTS OBTAINED EXCHANGE SUCH RATION POINT CHECKS OR STAMPS TO LOCAL RATION BOARD FOR CERTIFICATE TO BE FORWARDED BY ENTERPRISES WITH DUPLICATE INVOICE OF TRANSACTION DIRECT TO OFFICE PRICE ADMINISTRATION WASHINGTON, S. C. ATTENTION PROCESSED FOOD RATIONING SECTION PERIOD SEE RATION ORDER THIRTEEN SECTION ELEVEN POINT ONE. IF THESE TARDY SUGGESTIONS WILL NOT SUFFICE PLEASE NOTIFY US YOUR PROPOSAL. WE WILL IMMEDIATELY CHECK WITH OFFICE PRICE ADMINISTRATION AND NOTIFY.

J H PROVINSE WRA WA

- 1 Elberson
- 2 Coverley









**COOPERATORS' LIFE ASSOCIATION**

ST. PAUL, MINNESOTA - 2233 UNIVERSITY AVE. - NESTOR 2629

April 7th, 1943

Mr. Don Elberson, Chief  
Consumer Enterprises  
Newell, California

Dear Mr. Elberson:

We appreciate your letter and all of the information which you have given us.

I have been reading with interest about the relocation of some of your evacuees. I am going to present the information which you have given us to our Board of Directors at its next meeting. I will let you know the position of our Board on this. Our Board meets either toward the end of this month or early in May.

As to the writing of insurance, it is our understanding that we would not be permitted to have an agent in California. However, we would be glad to receive applications by mail. If you would send us the names, addresses, and birth dates of people who might be interested in purchasing policies from us, we would correspond directly with them, sending application blanks and premium rates. We would have to select a doctor convenient for you to handle the medical examinations. We would like to have your suggestion as to having a medical examiner.

Cooperatively yours,

COOPERATORS' LIFE ASSOCIATION

*Lynn Matteson*

Lynn Matteson,  
Treasurer.

LM:PS

13113

Replied April 13, 1943 *J.H.*

*Life Insurance the Cooperative Way*







COULD

Today Veterans Communes Life Inc.



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A WRA Tule Lake Project  
Newell, California

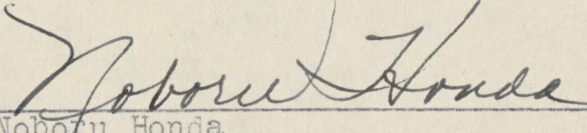
April 9, 1943

MEMO TO: Mrs. Marion Francis, Night School Director  
FROM: Noboru Honda, Director of Information  
SUBJECT: New Personnel

Delayed leave clearance compelled me to cancell my plans to attend Rochdale Institute and I am back with the Co-op again. This time as the Director of Information to disseminate information to the public in various ways and also to take charge of considerable portion of intra and inter-project communications.

I regret to inform you that Mr. Obana has a recurrence of a stomach ailment which necessitated his resignation from the position of the Educational Director. In his place we now have Mr. Masao Kawada, who comes to us very highly recommended. Perhaps you have met him since his appointment, for I understand that you are already acquainted with him. I am sure that he will carry on with the plans as anticipated.

Due to the fact that my proposed New York trip necessitated resignation from my previous post, both the Executive Secretary and I felt that returning to the same post was not advisable. In my present capacity, I will be closely affiliated with the Educational Dept. and I shall assist in whatever capacity that I may. For the coming initiation of the educational campaign, because of Mr. Kawada's shortness of tenure, I have been asked to speak in behalf of the Educational Director in the proposed Ward by Ward program.

  
Noboru Honda  
Director of Information

nh/ft



Dr. Francis



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A WRA Tule Lake Project  
Newell, California

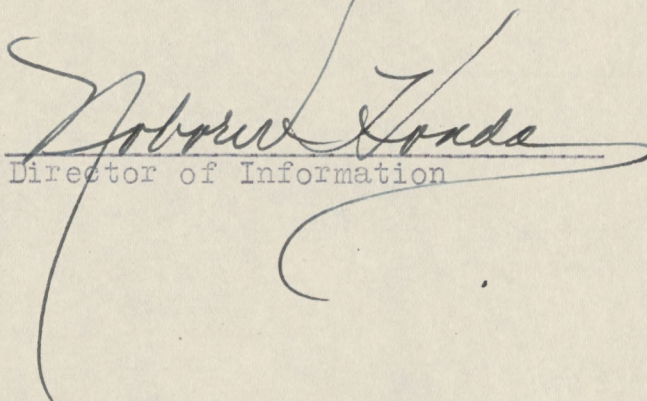
April 13, 1943

MEMO TO: Dr. Marion Francis. Night School Director  
FROM: Noboru Honda, Director of Information  
SUBJECT: Appreciation

Your comments and suggestions regarding my Salt Lake City conference report containing several very constructive and enlightening suggestions has been received.

All concerned have been greatly impressed by your sincerity and interest. The suggestions that you gave are very practical, I believe. I am hoping that the Educational Dept. will endeavor to bring to material reality some of your suggestions. I shall certainly assist and observe with much interest, such developments.

Several months of studying and planning will result in the actual maturity of the educational campaign this coming Friday. I am hoping that it will be favorably received. I hope that you will be free to be able to attend to witness our initial program. It will be held at Mess 1420, Friday, April 16th, starting at 7:30 P.M.

  
Director of Information

nh/ft



St. Francis



WAR RELOCATION AUTHORITY  
TULE LAKE PROJECT

MEMORANDUM TO: Noboru Honda                      DATE: 4/14/43  
FROM: Marion Francis  
SUBJECT: New Personnel; Meeting of Friday, April 16,  
          at 1420

Thank you for sending me word of Mr. Kawada's appointment as Director of Education; and of the first meeting in your educational campaign to be held on Friday of this week at 7:30 p.m. at 1420.

I have just sent a note to Mr. Kawada. I hope to be present at Friday's meeting.

I was very sorry, for your sake, to learn that your departure for New York had been delayed. Although you are a very valuable person for the Project, I hope on your own account that you will soon be able to carry out your plans to go east and study.

---

(Mrs.) Marion Francis  
Head, Adult Education



## COOPERATORS' LIFE ASSOCIATION

ST. PAUL, MINNESOTA - 2233 UNIVERSITY AVE. - NESTOR 2629

April 17th, 1943

✓ Mr. Don Elberson, Chief of Community Enterprises  
Tule Lake WRA  
Newell, California

Dear Mr. Elberson:

In accordance with Mr. James Nakagawa's letter of April 13th, which Mr. Lynn Matteson has referred to me for reply, I am pleased to quote you rates per \$1,000 of insurance on your insurance age of 31 on the following policies:

	Annual	Semi-annual	Quarterly
<u>Ordinary Life</u>	\$21.95	\$11.41	\$5.82
<u>Term to Age 65</u>	13.32	6.93	3.53
<u>20 Year Term</u>	9.63	5.01	2.55
<u>Yearly Renewable Term</u>	8.23	4.28	2.18

The Ordinary Life policy contract carries both protection and savings. It may be paid on for life and at your death the face amount paid to your beneficiary. However, it is not necessary to pay premiums on this for your whole life. If, for example, you cease payments after the policy has been in force for 20 years, and turn the policy in to us, you will have a paid-up policy for \$503. If you stop paying premiums at age 65, you will have a paid-up policy in the amount of \$756.

The Term to Age 65 policy provides protection to the age of 65, after which all benefits terminate. It does provide, however, for automatic extended insurance if you fail to continue premium payments. You may convert to some other type of policy without evidence of insurability before your 60'th birthday.

The Twenty Year Term policy provides protection for 20 years, after which the benefits terminate. It may be converted within the first 17 policy years, without evidence of insurability, to some other form of insurance.

The Yearly Renewable Term policy is a one year term policy renewable each year upon payment of the premium for that year. The premium increases slightly each year as age increases. The premium remains level at age 50, and the benefits decrease each year to age 65 when the benefits cease.

A medical examination is necessary. We would appreciate it if either you or Mr. Nakagawa would advise us the names of at least two doctors in your community you suggest as medical examiners, and we will take steps to have our medical department appoint one of them.

*Life Insurance the Cooperative Way*









page 2 -

Minimum premium required is \$5.00. We are enclosing our application blank and a self-addressed envelope for your convenience in replying. If you have any questions, please feel free to write us.

Upon receipt of an approved medical examiner's report and initial premium payment, we would be pleased to issue policy to you.

Cooperatively yours,

COOPERATORS' LIFE ASSOCIATION

*Pearl Sklar*  
Pearl Sklar, Sales Department

ps  
enc.

14028







TULE LAKE COOPERATIVE ENTERPRISE, INC.  
717-A WRA Tule Lake Project  
Newell, California

April 21, 1943

MEMO TO: Dr. Francis  
FROM: Co-op Educational Leaders  
SUBJECT: Educational Campaign

Our first Co-op Educational Campaign in Ward I on Friday night, April 16, 1943 was fairly successful. Approximately 200 people attended the gathering.

Our next campaign will be held in Ward II this coming Friday, April 23rd. Mr. Sakamoto is our Ward II Educational Leader.

Other activities of the Educational Leaders since the date of the last report have been as follows:

1. Attending Ward assemblies by respective Ward Educational Leaders.
2. Attending various committee meetings.
3. Carrying on all individual personal contact work by the following leaders:

Mr. Ishino  
Mr. Fujimura  
Mr. Sakamoto  
Mr. Hayashi  
Mr. Kitazumi

ek/tt

*Ed. Kitazumi*  
Ed Kitazumi *by H.I.*



*Credit Union*

Newell, Calif.,  
May 6, 1943

TO ALL APPOINTED PERSONNEL:

There will be a meeting of appointed personnel of the WRA this evening at 7:30 P.M. in the Personnel Recreation Hall for the purpose of organizing a Federal Credit Union. All interested persons are asked to be present in order that officers and officials may be elected for the commencement of operations.

/S/ HARRY E. TREMBATH

Harry E. Trembath  
Federal Credit Union Supervisor



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A WRA Tule Lake Project  
Newell, California

M E M O R A N D U M

May 10, 1943

MEMO TO: Dr. Francis  
FROM: Ward Educational Leaders  
SUBJECT: Weekly Activities Report

The Co-op Educational Leaders are carrying out the work as outlined in our previous reports.

Our Ward IV Co-op Nite program, which was held in 1120 Mess Hall last Thursday, May 6, 1943 was highly successful with more than capacity audience attending. In the absence of Mr. Don Elbersen, Mr. Neil MacNeil spoke in his behalf on the subject "Co-op as a Factor in Relocation".

Plans are already underway for another successful Program to be held in Ward V this coming Thursday, May 13th at 4418 Mess Hall.

According to Mr. Kawada, chairman, all arrangements have been completed for the coming Co-op Essay Contest which will be held in the very near future.

Respectfully submitted,

*J. Logami*

---

Sec'y to Educational Director  
& Ward Educational Leaders

tt



Dr. Marion Francis

Respectfully submitted,

cc to Educational Director

cc to Educational Director

held in the very near future.  
been completed for the coming Co-Op essay contest which will be  
conducted by the Educational Director.

to be held in the coming year. It is hoped that the contest will be  
conducted in a way that will be successful for the students.

Just "Co-Op" as a factor in the Educational

and Educational Director, who will be in the presence of the  
Educational Director, who will be in the presence of the  
Educational Director, who will be in the presence of the

the Co-Op Educational Director are carrying out the work

Director: Educational Director

Director: Educational Director

Director: Educational Director

MAY 10, 1943

ST. LOUIS, MO.

Director: Educational Director

Director: Educational Director



President

W. C. GOOD, B. A.

General Sec'y-Treasurer

GEORGE KEEN

'Phone 2635-J

# The Co-operative Union of Canada

ORGANISED 6TH MARCH, 1909

A Federation of Societies Organised on True Co-operative Principles  
(National Member of The International Co-operative Alliance)

"THE CANADIAN CO-OPERATOR"

Published Monthly, 75c Per Annum

GEORGE KEEN, Editor

215 NELSON STREET

Brantford, Ont.

June 3, 1943

Mr. Neil MacNeil,  
Tule Lake Cooperative Enterprises Inc.,  
717 Tule Lake,  
Newell, Calif. - U.S.A.

Dear Mr. MacNeil -

I am in receipt of your letter of the 22nd ultimo. I have read the list of activities in which you are engaged with much interest. I cannot call to mind any co-operative which has embarked on so many different lines of activity in so short a time. If they are to be truly co-operative, it seems imperative that a sense of responsibility for success must be cultivated in the minds of the people they are intended to benefit.

I infer from your letter that all these business operations are to be operated by one incorporated "Co-operative Enterprise". If such is the case, it would appear necessary to have at frequent intervals an accounting of the operating experience of each unit to see that each is paying its way and not leaning on the other units. If operating trends are known at stated intervals, it is possible to take steps to correct weaknesses in administration before any serious loss can be made.

The only organization in Nova Scotia commensurate as to trade volume with your own is the British Canadian Co-operative Society, but while it has an educational committee and women's guilds, it does not appropriate any considerable amount to educational purposes. The educational activities in which it engages would not apply to an organization such as your own.

Not knowing the conditions under which you are working and the characteristics of the people to whom you are applying co-operative education, it is difficult for me to make any suggestions worth while. I would imagine it is desirable to create an interest in the co-operative by getting supporters of each unit to act as an advisory committee to the executive. They should be instructed in business administration of their own particular project and be made responsible for supervision and



Mr. Neil MacNeil -

reporting to the Executive.

In the promotion of this idea I would imagine the discussion club technique of St. Francis Xavier University could be applied to advantage and in which the philosophy and principles, as well as the practical business aspects of co-operation would be studied. It might be desirable then to have the various discussion groups studying a particular feature stage a debate between them on the questions which had been the subject of study. That should have the effect of stimulating general interest.

As to educational material, I am enclosing our catalogue of literature. I am sending you a copy of our last Annual Report and some pamphlets and leaflets. I think you would get a much better service by approaching The Co-operative League of the U.S.A., 167 W. 12th Street, New York City. Not only have they a greater variety, but the publications, or rather most of them, they issue are based on conditions in United States, while ours deal more particularly with the Movement in Canada and abroad.

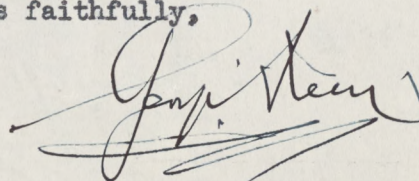
As you are dealing with people of Japanese origin, it might stimulate greater interest in Co-operation if you were to feature the co-operative publications of Dr. Kagawa dealing with Co-operation in Japan. They would see that our philosophy is universal in its application, and not national.

I am afraid I do not clearly understand what you mean by "committee structure and function". There should be a board of directors, supervising and directing the administration of each corporate body. From their number should be selected small departmental committees which would supervise particular phases of your activities and report on operations regularly. The board should, I think, have a finance committee and also such other committees as the nature and circumstances of your business suggest to be advisable or useful.

If there are any specific questions of co-operative policy or administration upon which you would like my opinion, I should be glad to give it to the best of my ability.

With kindest personal regards and best wishes for your success,  
I am,

Yours faithfully,



General Secretary

GK:IP



516  
Tule Lake Project  
Newell, California

JUN 14 '43

AIR MAIL

War Relocation Authority  
Barr Building  
Washington, D. C.

Attention: John H. Provinse

Subjects: Information Relative to the Organization  
of the Tule Lake Cooperative  
Motion Pictures  
Credit Union

Dear Sir:

We are incorporating in this letter reports on the above-mentioned subjects because we feel that time will be saved in reporting on them as a unit. Some of this information will be rather late in arriving due primarily to the fact that some time has been consumed in collecting it and because of the fact that some of the matters had not been developed previously to the stage where they could be adequately reported.

I. Information Relative to the Organization of the Tule Lake Cooperative

1. Date of Incorporation:

October 13, 1942

2. Statute under which incorporated:

The Cooperative Corporations Act, Title 25, of the Civil Code, State of California

3. Post Office address:

Business Office, Warehouse 351, Newell, California  
Central Office, 717-A, Newell, California



I. Information Relative to the Organization of the Tule Lake Cooperative (contd)

4. Exact legal title or name of the association:

Tule Lake Cooperative Enterprises, Inc.

5. The names and post office addresses of:

a. Members of the Board of Directors

Directors:

James Wada I*	1419-F, Newell, California
Harry Makino N**	815-A, do.
G. Nakamura I	2516-D, "
John Takagi N	3904-D, "
K. Fujioka I	3214-A, "
H. H. Mayeda N	2413-D, "
Joe Sasaki N	905-D, "
S. Sato I	915-B, "
B. Takahashi I	4117-B, "
Tetsuo Nakao N	4813-C, "
S. Seike I	4902-E, "
Frank Matsui N	5301-E, "
S. Kuremoto I	7304-E, "
Kaz Narita N	7411-B, "
C. Carter	134-3, "

Officers:

S. Kuremoto I	President
B. Takahashi I	Vice-President
K. Sugimoto I	Treasurer
T. Kawasaki I	Executive Secretary

\* I -- Issei

\*\*N -- Nisei

b. Names and post office addresses of the General Managers, Departmental Managers or Management Committee:

General Manager:	S. Kubo	1202-D, Newell, Calif.
Ass't. Gen. Mgr:	Joe Tsunoda	1418-F, do.
Treasurer:	K. Sugimoto	5114-D, "
Executive Sec:	T. Kawasaki	1413-C, "



b. Names and post office addresses of the General Managers, Departmental Managers or Management Committee: (contd)

Buyers:

Drugs	I. Hamai	2402-C, Newell, Calif.	
Dry Goods	T. Ichikawa	3013-A,	do.
Groceries	Joe Tsunoda	1418-F,	"
Shoe	Shizuharu Aoki	505-D,	"
Fruit and Produce	Frank Hattori	6813-A,	"

Store Managers:

Canteen #1	John Ito	1405-B,	"
#2	K. Kobayashi	2705-C,	"
#3	Martin Akiyama	4817-B,	"
#4	Frank Fukuda	1515-C,	"
#5	Richard Imai	2306-D,	"

Service Shop Managers:

Barber Shop	W. Fujisada	3613-C,	"
Beauty Shop	Yoshie Watamura	2702-A,	"
Magazine & Newspaper Stand	Henry Ajima	2017-D,	"
Shoe Repair #1	M. Miyahara	3604-D,	"
Shoe Repair #2	T. Nishimoto	3117-A,	"
Watch Repair	Y. Ishizaki	3402-A,	"
Radio Repair	Henry Ichimura	2315-C,	"

Management Committee:

M. Sakaguchi	616-B, Newell, California	
K. Ikeda	3013-B,	do. (Chairman)
Y. Hitomi	3514-A,	"
F. Dairiki	1205-A,	"
H. Hashimoto	4805-C,	"
K. Matsumoto	5105-C,	"
K. Horike	7313-A,	"

II. Motion Pictures

(In answering the questions presented in your memorandum relative to this subject, it will be necessary to discuss it both under the heading of the Community Activities Section and the Consumer Enterprises Section.)

1. Community Activities



1. Community Activities (contd)

- a. What type of equipment is used in your center for motion pictures? State size, model, and make.

A Bell and Howell  
Size 16 millimeter projector  
A portable size 16 millimeter projector

- b. What type of movies are shown?

Educational, general entertainment, and comedies

- c. What prices are paid for moving pictures?

Shorts and features are shown for a three week period for a rental fee of approximately \$180.

- d. What booking agencies are made use of in securing pictures?

Bell and Howell Company, Hollywood, California

- e. Where are the movies shown? Is there a separate building for motion pictures? If so, describe it.

The movies are shown in the different mess halls on a rotation basis in order that the evacuees may see the movies without having to walk too far.

- f. How many employees and what kinds--such as sound engineers, movie technicians, cashiers, etc?

Business Manager	1
Projectionists	2
Cashiers	2
Fire Warden	2 for each showing
WRA Wardens	3 for each showing

- g. What are the forthcoming scheduled attractions?

Hold Back the Dawn  
How Green Was My Valley  
Sun Valley Serenade  
Son of Fury  
Mark of Zorro



1. Community Activities (contd)

h. How was the equipment acquired?

One of the projectors was given to the Education Department and they, in turn, gave it to the Community Activities Section. The other projector was bought with donations contributed by the residents of the Tule Lake Project.

The motion pictures are handled by the Community Activities Section on a non-profit basis. The admission is five cents per person. Residents of three blocks are accommodated at one showing.

2. Consumer Enterprises

An abortive attempt was made late in September to construct a movie theater with Community Enterprises' money and to purchase a projector. Due to some rather unfortunate planning on the part of the WRA personnel, the construction of the building and the purchase of the projector was made a Project-wide issue. The plan for the movie was voted down and all material for the construction of the building has since been disposed of. The Cooperative, upon assuming control of the Community Enterprises late in November, decided to continue payments on the projector with the view in mind that the movie project could be carried through at a more advantageous moment. The projector is a 35 millimeter machine and is at present in storage at San Francisco. As soon as the present construction on the high school assembly building is completed, it is expected that this projector will be put into operation by the Cooperative about three times weekly. As an attempt to utilize this machine daily on a permanent basis, the Cooperative is now making every effort to obtain a building where a fire-proof projection room can be installed.

When this happens, the Cooperative will, in all probability, be in complete charge of the showing of movies on this project. Mr. Don Elberson, Chief



2. Consumer Enterprises (contd)

of Consumer Enterprises, is attempting to use this project as a basis for financing and operating the entire Community Activities program by the Cooperative as outlined in some of the letters emanating from your office. You will be continually notified of any developments in the field of movie production by the Tule Lake Cooperative Enterprises.

III. Credit Unions

Several attempts have been made to organize credit unions on this project. To date, these efforts have ended in complete failure because of a number of reasons. The basic reasons are as follows:

1. It is particularly difficult to attempt organization of this kind at the same time that great problems are constantly recurring in the operation of the Consumer Cooperative.
2. The mistake was made on this project of soliciting the aid of some of the older Cooperative leaders in organizing the Credit Union. Some of these were issei and men of some wealth and, therefore, carried greatest weight in most of the meetings, making it impossible for those who did want to go ahead with the program to make any major decisions. If there are any further developments of this kind in the organization of a credit union, we will be sure to divorce it entirely from the present leadership of the Cooperative and develop it among the younger people who need such an organization to a much greater extent.
3. The aid received from the Federal Deposit Insurance Corporation and the Credit Union National Association was not of the best type. The organizer from the CUNA prepared the papers for a staff Credit Union last fall. Due to an apparent disagreement between these two organizations over the subject of how such a Credit Union should be established on the projects, we did not receive a Charter for this organization



### III. Credit Unions (contd)

until very recently. By the time the Charter was obtained and the FDIC fieldman arrived, the original organizers had lost all of their interest in the organization and decided against its further development. The story of this particular failure can be summed up in the following way:

- a. Lack of sufficient preparation on our part coupled with the super salesmanship attitude of the CUNA representative. In the case of both CUNA and FDIC, it was apparent that they do not give any basic preparational aid but are only interested in actual organizational meetings and final preparation of papers.
  - b. The slowness with which the Charter was issued because of the apparent misunderstanding between the Credit Union National Association and the Federal Deposit Insurance Corporation.
  - c. The lack of understanding on the part of the fieldman from the FDIC of our peculiar problems and the problems arising from the facts which I have already stated for you.
4. The progress of the relocation program has made it difficult to launch any new programs because it lends credence to the theory that this Project is only a temporary residing point. Although further study of the Credit Union technique is being given on the part of the younger people it is our considered opinion that the Credit Union will receive a great deal more impetus if organized in areas outside the Project where there is sufficient concentration of Japanese to support such an organization. We notice in this regard, the organization of a Credit Union by the Japanese-American Citizens League in Salt Lake City. Although this has some unfortunate results, i.e., making the strictly Japanese organizations stronger rather than promoting assimilation in mixed organizations, it is nevertheless, a step in the right direction as far as the formation of the Credit Unions is concerned. It appears to us that the evacuees are still too suspicious of their fellows to loan them certain sums of money for the purposes of travel and living expenses. If the WRA can be of any aid in the forming of this type of organization in relocated areas, it will be of an infinitely



III. Credit Unions (contd)

greater aid in this regard.

We trust that the information submitted in this letter will be adequate for your purposes.

Sincerely,

**SIGNED**  
Harvey M. Goerley  
Project Director

DElberson:psn

cc: Subj. ✓  
Chron.  
Desk



TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A WRA Tule Lake Project  
Newell, California

June 18, 1943

MEMORANDUM TO: Mr. Masao Kawada, Educational Director  
FROM: Neil MacNeil  
SUBJECT: Literature and Ward Libraries

In your discussion with Dr. Francis, relative to office space for the Ward Educational Leaders, you might inquire into the possibility of enlisting the aid of the Adult Education Division in getting mimeographed material, pamphlets, etc., for distribution from the Leaders' offices to our study groups and school groups who will, no doubt, have a variety of interests. It will be an obligation of ours to assist those groups in securing literature relating to their particular needs. Ward Educational Leaders' offices should be well stocked with literature dealing with the subjects which are most likely to be of interest to our study groups.

Dr. Francis is the most capable person on this project to advise us on suitable topics and the best way to present them to adult groups.

You might also ascertain her views on our proposal that the Educational Ward Leaders' offices might also be used as de-centralized Ward Libraries. Many people will read if a library and pamphlet service is brought closer to them. After all, the main objective of our educational program is to expose people to a source of ideas and, by group organization, assist them to use these ideas in working out their problems.

W MacNeil

Neil MacNeil, Assoc. Superintendent  
Consumer Enterprises

my



June 28, 1943

Miss Gladys Campbell  
University of Southern California  
Extension Division  
Berkeley, California

Dear Miss Campbell:

The Educational Branch of the Tule Lake Co-operative Enterprises, Inc., a sales and service co-operative functioning independently within the community structure of this Relocation Project, is considering the possibility of a visual educational program.

The Educational Branch is particularly interested in representing the Co-operative Movement as an aid to relocation. We are most anxious, therefore, to locate film sources, particularly films relating to Co-operative activities among farmers. Films covering co-operative development among the peoples of Hawaii and the Philippines might be useful.

If you are aware of any films of this nature, and the institution or institutions through which we might rent or purchase them, we would appreciate it very much if you would advise us accordingly.

Very truly yours,

Neil MacNeil  
Associate Superintendent  
Consumer Enterprises

NMR:my



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352 SF WAR /NEWELL/RELAY TO TULELAKE 74/ 9-16-43 3P  
R R BEST WRA TULELAKE RLO CTR NEWELL CALIF  
WRA WAIVES SUPPLEMENT 8

ADMINISTRATIVE INSTRUCTION 26 TO EXTENT NECESSARY TO PERMIT  
CONSUMER ENTERPRISES WISHING TO DO SO TO PAY PATRONAGE DIVI-  
DENDS TO PATRONS TRANSFERRING TO OTHER CENTERS OR RELOCATING.  
DIVIDEND SHOULD BE COMPUTED AND DECLARED FOR ALL PATRONS.  
HOWEVER, AS TO ALL PATRONS EXCEPT THOSE TRANSFERRING OR  
RELOCATING, PAYMENT OF DIVIDEND MUST BE DEFERRED UNTIL  
DATE AFTER WHICH WRA LOAN WILL IN NORMAL COURSE BE REPAYED.  
THIS SHOULD BE DONE BY RESOLUTION OF DIRECTORS OR TRUSTEES.

D S MYER WRA WA

1. Elberson
2. Black
3. Best

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2 TL-74 SF 535 CBM 9-16-43 935A  
347 SF WAR /NEWELL/ RELAY TOTULE LAKE 74 9-16-43  
A R R BEST WRA TULE LAKE RULO CTR NEWELL CALIF

ATTENTION SUPERINTENDENTS BUSINESS ENTERPRISES

THE FOLLOWING RECOMMENDATIONS SHOULD BE MADE BY YOU TO BOARD OF DIRECTORS OF ENTERPRISES COLON.

1. THAT BOARD OF DIRECTORS SHOULD ~~7/1/11/11~~ APPOINT TWO DELEGATES TO ATTEND THE MEETING IN CHICAGO ON SEPTEMBER 28, 29, AND 30.
2. THAT IN ADDITION TO THE DELEGATES A BUYER FROM THE ENTERPRISES ATTEND MEETING.
3. THAT ENTERPRISES PAY EXPENSES OF BUSINESS ENTERPRISES SUPERINTENDENT TO MEETING AS NO TRAVEL FUNDS ARE AVAILABLE FOR THIS PURPOSE.

THIS MEETING WILL BE FOR PURPOSES DISCUSSED DURING THE RECENT VISIT OF MR ROSSMAN AND MR RICHARDSON. INFORMATION REGARDING THE MEETING PLACE AND AVAILABLE ACCOMODATIONS WILL BE WIRED BY US IN A FEW DAYS. ADVISE US BY SATURDAY 18TH AT THE LATEST WHETHER THIS IS ACCEPTABLE TO YOUR BOARD AND IF SO HOW MANY WILL BE ATTENDING FROM YOUR PROJECT.

JOHN H PROVINSE WRA WA

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TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A Tule Lake Project WRA  
Newell, California

July 30, 1943

MEMORANDUM TO: Mr. Hohn D. Cook

SUBJECT: Educational Supplement to July Report

Cooperative Yearbook

During the month of July, the Educational Committee and Ward Education Leaders met with the office staff to discuss plans for the publication of a Tule Lake Cooperative yearbook. It was generally felt that such an undertaking would be of real educational value to the colonists and would, as a historical interpretation of the voluntary activity of a confined people, be useful reference material.

The following outline has been suggested by the joint meeting as a table of contents:

1. Foreword by the Executive Secretary
2. Calendar of Events
3. Reports governing the various phases of the Cooperative from its inception to June 30, 1943.
4. Business Outline prepared by the treasurer
5. Administrative Outline prepared by the Educational, Research, and Personnel Directors and the Editor of the Tule Lake Cooperator.
6. Membership
7. Committees
8. General Articles
9. Organizational and Technical Charts



August 5, 1943

It was decided that the yearbook should be printed in English and Japanese; that one copy should be supplied to each member of a family; and that it would be issued after the patronage dividends have been distributed.

### Cooperative Farming

Several meetings were arranged in order to discuss cooperative group farming under the leadership of Mrs. Garnet Van Buskirk and myself. During the course of these meetings, the experiences of Fred Wada of Keetley, Utah, and Hi Korematsu of Nounan, Idaho, were thoroughly discussed. The Educational Director is at present corresponding with those two successful evacuee groups in an effort to learn as much as possible about their undertakings.

The main objective of the cooperative farming group here at Tule Lake is the inauguration of a successful cooperative farming project consisting of Caucasian and Japanese-Americans. The apparent reluctance of Issei to relocate in accordance with standard W.R.A. policy and the obvious difficulties standing in the way of their relocation constitute two very good reasons for the efforts of this farming group to work out a scheme attuned to their vocational inclinations and aptitudes.

Linked with the above activity is the interest shown by the cooperative's Educational Department in the formation of a resettlement committee. In this connection, it was suggested to Mrs. Francis of the Adult Education Section that her open letter



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to Isseis, relative to pre-relocation classes, be written in the Japanese language and distributed by the Ward Educational Leaders throughout the colony to interest Isseis.

#### High School Thrift Plan

The Education Department also followed up its thrift or savings club plan as a prelude to the organization of a credit union among the high school students. The Education Department regards the development of the habit of thrift among high school students and also their preparation for future membership in outside credit unions as a most important function. Mr. Gunderson, Principal of the High School, very strongly endorses the savings plan for the High School students, but on his recommendation, it was decided to postpone the actual introduction of a school savings plan until the segregation program is completed.

#### Employees Training

Employees training again occupied the attention of the Educational Department during the month, and it was generally agreed that an employees' training program should be resumed. The new program, evolved, places the emphasis on technical training. Each senior official of the cooperative will deliver talks to the employees on the nature of his job and the manner in which it fits into the general pattern of the organization. Talks will be given by the General Manager, Treasurer, senior drugs buyer, senior drygoods buyers, manager of the warehouse, the office manager of the business office, and the managers of



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the canteens.

The program also calls for instruction and discussion on matters relating to project administration. The following project officials will be approached to discuss some aspects of their work for the general enlightenment of our cooperative employees:

1. Project Director
2. Chief of Internal Security
3. Chief of Budget and Finance
4. Employment Officer
5. Chief Medical Officer
6. Leave Officer
7. Placement Officer
8. Project Attorney
9. Chief of Mess Management

Although the efforts of the Educational Department to acquire offices for Educational Leaders met with failure, steps were taken as a tentative alternative to improve the cooperative literature service of the Central Library. Supplies were obtained from the Central Cooperative Wholesale, Consumers Cooperative Association, Central States Cooperative, Midland Cooperative Wholesale, Eastern Cooperative Wholesale, Cooperative League of American, Pacific Supply Cooperative, Associated Cooperatives of Northern California, and the Ohio Farm Bureau. Publications were also received from the Farm Credit Administration



August 5, 1943

and the Credit Union League of California

### Relocation

The Education Department has also assumed the task of contacting evacuees who are interested in employment in outside cooperatives with a view to facilitating their consideration and acceptance of job offers in outside cooperatives.

In order to popularize the Cooperative Movement among evacuees, who are eligible for relocation, the Education Department has ordered and received a slide film projector for use in cooperative educational work. This projector will be very useful in giving potential resettlers some idea of the physical structure of cooperatives from whom job offers are received.

### Essay Contest

The winners of the Cooperative essay contest were awarded prizes by the Educational Director at any assembly held at the new high school auditorium on Friday, July 14, 1943.

*Don Elberson*  
Don Elberson, Chief  
Business Enterprises



MEMORANDUM  
TULE LAKE COOPERATIVE ENTERPRISES, INC.

September 20, 1944

MEMORANDUM TO: Employers of Domestic Workers  
FROM: Cooperative Enterprises  
SUBJECT: Transfer of Domestic Service from Co-op to WRA

Some confusion has arisen as a result of a memo issued to all domestic workers on September 18th. Please be advised that the said memo is to be disregarded and is superceded by a memo issued to all domestic workers today. The following explanation is for your information:

The Board of Directors of the Co-op has decided to discontinue domestic service on September 30. At that date the names of all domestic workers and employers will be turned over to the Personnel Officer, Mr. Frank Fagan, who will place all domestic workers on the WRA Payroll. The arrangements for this transfer are being worked out to have the change brought about without interruption of the present work program.

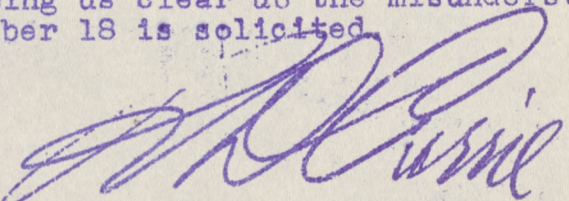
The Cooperative will pay the domestic workers for work performed up to September 30. The employers will pay the Co-op for all domestic services performed up till September 30.

The Personnel Officer, Mr. Frank Fagan will inform you on all matters relating to domestic services after September 30.

The important things to understand are:

1. The transfer of Domestic Service from the Co-op to WRA will be accomplished without interrupting your present domestic service.
2. You will pay the Co-op for services supplied up to Sept. 30.
3. After Sept. 30, Domestic Service will be handled by the Personnel Officer, Mr. Fagan.
4. You may hire domestic workers through the Co-op up to Sept. 30.

Your assistance in helping us clear up the misunderstanding caused by the memo of September 18 is solicited.

  
R. D. Currie  
Business Enterprise Supervisor



MEMORANDUM  
TULE LAKE COOPERATIVE ENTERPRISES, INC.  
717-A

October 29, 1943

MEMO TO:

FROM: Tadashi Iwamoto, Educational Director

SUBJECT: Cooperative Correspondence School

In view of the growing complexity of the business of the Tule Lake Cooperative Enterprises, and especially in view of the sudden increase in the Center population, everything points to the need for future expansion and a high degree of efficiency on the part of the Enterprises staff.

As a result, the management and the operation of the business will certainly not be facilitated. Anything we might do to step up the efficiency of the key people like managers of the Canteens, office administrative and business staffs, generally community members, etc. will be all to the good.

The Board felt as we did that this course could prove valuable in many ways to the Enterprises, and they approved the matter as follows:

1. That a sum of two hundred dollars (\$200) was voted to cover the expense involved in making it possible for a selected group to take the course. This group should be selected by the Employees Relations Committee from the Administrative and business staffs; canteen managers; outstanding employees selected by the Employees Relations Committee for the Merit award; non-cooperative employees recommended to and approved by the Board of Directors on the basis of their special interest and outstanding effort insofar as the advancement of the Cooperative movement on the Project is concerned.
2. That a quota of 20 students was established and the students should be selected among the divisions in the manner of following quota:

Board of Directors &	
Block Representative.....	5
Administrative Staff.....	1
Business Staff.....	3
Block 7 Canteen.....	1
Block 27 Canteen.....	1
Block 41 Canteen.....	1
Personnel Store.....	1



Block 23 Canteen.....	1
Magazine Store.....	1
Watch Shop.....	1
#1 & #2 Shoe Shops.....	1
Barber Shop.....	1
Beauty Shop.....	1
Fish Market.....	1

TOTAL 20

3. That the Enterprises reimburse, in whole, and selected student who paid for and completed the course who is in a position to prove it by presenting a Certificate from the Training School.
4. That each student must pay his own expense of the stationery supplies such as stamps, papers, and pencils, etc. involved in completing the course.

Mr. Don Elberson, Chief of the Cooperative Enterprises expressed his willingness to render service in any way possible to help those students of the Cooperative. Mr. Elberson proposed to hold a class, under his supervision, for the general review of each lesson and each assignment completed, possibly every Saturday afternoon.

Respectfully submitted,

*Tadashi Iwamoto*  
Tadashi Iwamoto  
Educational Director



CO-OPERATIVE CORRESPONDENCE SCHOOL  
Box 1000, Superior, Wisconsin

ENROLLMENT BLANK

Please enroll me as a participant in Course I (Administration of Co-operatives). The fee, \_\_\_\_\_, is enclosed.

\_\_\_\_\_  
Name of Enrollee

\_\_\_\_\_  
Address

NOTE: The fee, payable in advance, is \$10.00 for each individual enrollee who is a patron of any of the local co-operatives affiliated with a sponsoring wholesale. For others the fee is \$12.50. For group enrollments of five or more, a discount of 20 per cent will be granted.



CO-OPERATIVE CORRESPONDENCE SCHOOL  
V. S. Alanne, Principal  
Box 1000  
Superior, Wisconsin

COURSE I. ADMINISTRATION OF CO-OPERATIVES.

Twelve lessons on the work, responsibilities, duties, etc., of the boards of directors. The complete course includes a text, printed and bound in an 8 1/2 x 11 book; loose-leaf work sheets (questions and assignments) and \$5.00 worth of books and pamphlets as reference literature, including V. S. Alanne's "Manual for Co-operative Directors" and "Fundamentals of Consumer Co-operation", and the 168-page book, "Consumer Co-operative Leadership."

The cost of the course, \$10.00, which is payable in advance, covers all of the above material, reading and correction of all work sheets by the principal of the school or his assistants, and a certificate upon completion.

(For further information about the school, other courses available, and enrollment blanks, see last page).

Below is a detail description of the course, lesson by lesson. The work sheet of each lesson contains twenty or more questions and assignments covering every phase of the subject matter included in that lesson.

Description of Course I.

Lesson I gives a few definitions of co-operation, consumer co-operation and co-operative societies. Analyzes reasons why co-operatives exist; discusses legal differences between partnerships, co-operatives and ordinary stock companies; points out that distributive co-operatives (co-operative store, and oil associations) in the United States have two alternative possibilities of incorporating under co-operative statutes, etc.

This lesson further discuss in detail the purpose and procedure of incorporation; the nature, transferability, redemption, etc., of shares of stock; authorized capitalization; number of incorporators needed under the law; voting power of shareholders and other similar features, comparing co-operatives with ordinary corporations in these respects.



Discusses briefly the legal aspects of the distribution of net earnings in the co-operatives, creation of such modern surplus reserve as the patrons' equity reserve, etc. Also points out differences between co-operatives and ordinary business corporations in regard to the motive and function of each.

Lesson I also discusses such types of associations as non-profit corporations and so-called membership associations; mentions briefly credit unions and insurance associations, and gives the co-operatives references in regard to the filing of their articles of incorporation.

Lesson II discusses essentials of what the directors of a co-operative should know if they wish to discharge their duties efficiently and well. Standard co-operative principles and methods are briefly discussed. Rudiments of double-entry bookkeeping are given, because if a director wishes to understand financial statements he must first understand the meaning of debits and credits, have a clear idea of why on a financial statement assets and liabilities always balance, etc. Essentials of parliamentary procedure are also given. These should be helpful to any director who is called to act as chairman either at membership or board meetings (usually the president's job). Various voting methods in use at co-operative meetings are explained and their relative merits discussed. Finally eight rules are given which will be helpful in the co-operatives' task of getting people to work together harmoniously.

Lesson III discusses functions, duties and major activities of a co-operative board of directors. Three main functions of the board are explained first. The duties and responsibilities of a board are discussed, differentiating between primary and secondary duties. Particularly the primary duties are analyzed in considerable detail. A co-operative board's responsibilities are discussed also from the angle of what they are in regard to the general membership, the management, the employees, the general co-operative movement, etc. Finally the major activities of the board are pointed out in accordance with an analysis given of them in "Consumer Co-operative Leadership", a handbook for co-operative directors published by the Edward A. Filence Good Will Fund.

Lesson IV. The title of this lesson is "Analysis of the Balance Sheet". The lesson analyses the statement of assets and liabilities in many respects from a different angle than it is analyzed in Alanne's Manual for Co-operative Directors which is used as supplementary or reference reading in this course. Relationships contained in the ideal balance sheet suggested by Mr. E. R. Bowen, general secretary of the Co-operative League of U. S. A., are explained. Reasons for setting up certain financial standards, as goals for the co-operatives to strive to, or to surpass, are given and explained. The lesson further contains an outline which the directors may use if they wish to analyze the financial condition of their own co-operative.



Lesson V. This lesson is a continuation of the analysis of the balance sheet. It discusses the four financial weaknesses to be found not only in private business but also in the co-operatives and gives generally accepted standards for a healthy condition. In discussing the factors of this analysis, the receivables are analyzed first in considerable detail. This is followed by an analysis of inventories and the rate of stock-turn. Next follows an analysis of the ratio between sales and fixed assets; last but not least, the ratio between the member equities (members' own capital) and borrowed capital (or so-called outstanding liabilities). Results from a wise financial policy followed for a number of years by a typical retail co-operative are illustrated by a concrete example.

Lesson VI is devoted to an analysis of the operating statement in co-operative accounting, formerly called the income and expense statement. First various accounting terms that appear on an operating statement -- such as "income", "cost of goods sold", "gross margin", "expenses", "total net earnings", etc. -- are explained. Then the three main factors in the analysis of an operating statement -- sales, gross margin and operating expenses -- are discussed in greater detail and illustrated by concrete examples. The significance of the rate of stock-turn is also explained.

Lesson VII discusses financial ratios and comparisons. Contains seven different tabulations. In the first of these the student is given an opportunity to compare five different standard ratios in his own local association to corresponding average ratios in the three sponsoring wholesale groups. The second tabulation comprises a similar condensed comparison of assets. There is also a condensed comparison of liabilities; a comparison of operations; a special comparison of expenses; a condensed comparison of the gross margin, expenses and net earnings by departments, and finally a comparison of average operating results of 110 successful private stores to the 1940 averages (or standards) in the Central Co-operative Wholesale group. The significance of auditors' comments and schedules of accounts, usually included in an audit report, is also briefly discussed.

Lesson VIII. Various administrative policies in the co-operatives are discussed, the discussion extending also through Lessons IX and X. The first to be discussed are trading policies of which Cash vs. Credit, Prices, Delivery Service are treated in this lesson. Concerning Cash vs. Credit, eight main arguments are given against credit trade. Under Price Policy six reasons are presented why the so-called cost-plus system of pricing long ago was abandoned by the co-operative movement in the United States.

In addition to a brief discussion of the main considerations to be observed in regard to delivery service, a discussion of gross margin is started in this lesson and continued in Lesson IX. Eight factors are pointed out which help to increase the gross margin. Similarly eight different factors are enumerated which tend to reduce the gross margin.



A method is shown whereby the co-operative manager (or a director, for that matter) may figure out the approximate average gross margin for the whole business for a particular accounting period.

Lesson IX. Control of gross margin is discussed. Main features of retail stock control are explained. Advantages of taking inventories at retail prices, instead of cost, are given, six of such advantages being pointed out. In the discussion of "control of expenses" three main methods are explained by which operating expenses in a co-operative (as expressed in percentage of sales) may be reduced. Under "buying" a dozen different advantages are enumerated which a local co-operative will gain from a steady and loyal patronage of nearest co-operative wholesale or wholesale of which it is a member. A few valuable pointers are given also under sub-headings "Competition" and "Advertising".

Lesson X. Discussion of administrative policies in co-operatives is further continued in this lesson which takes up the financial policies. Under this sub-heading, importance of keeping proper bookkeeping records is pointed out. Professor W. O. Douglas' six outstanding reasons for business failures are given, first two of these referring to bookkeeping. In this connection, five reasons are given why all business firms (including the co-operatives) should keep accurate bookkeeping records. Audits, inventories and depreciations are also discussed as part of a co-operative's finance policy. So are patronage records, net savings and their disposal, and patronage refunds. Under the latter sub-heading various methods of distributing patronage refunds are enumerated and their relative merits discussed. Under "surplus reserves" the various types of reserve funds, such as general reserve fund, patrons' equity reserve and building fund are explained. Finally, a brief explanation is given of the nature and purposes of an educational fund.

Lesson XI. The title of this lesson is "Committees, Management and Education". It discusses the various committees it is customary in the co-operatives to elect in addition to the board of directors. Duties and responsibilities of these committees are explained. Of all such committees the educational committee is discussed at greatest length. Other committees discussed are: (1) management committee; (2) auditing and inventory committee; (3) membership committee; (4) program and entertainment committee, and (5) committee on grades and quality. The three last-named are usually treated as sub-committees of the educational committee. Both for the membership committee and for the committee on grades and quality four specific duties are pointed out. Other sub-committees of the educational committee are mentioned.

Under the subdivision of "management", qualifications, duties and wages of a co-operative manager are specifically discussed. The role and duties of the other employees are also briefly outlined.

Third sub-division discusses educational work in the co-operatives, differentiating between educational work among employees, board members, general membership, and in the community in general.



Lesson XII. The title given to this lesson is "Appraising Your Own Co-operative". Several searching questions are put up to the student to answer. He is expected to answer these questions so as to bring out just to what extent his own co-operative measures up to generally accepted standards of co-operative and business efficiency.

Under the first question, "Are membership relations satisfactory?", five different tests are given by which the student may judge the status of his own co-operative in this respect. Second question, "Is the management good?", is gauged by answers to six different tests. Next question relates to the co-operative's trading policies ("Are the policies forward-looking?"). Five different tests are given--affirmative answers to all of them indicating an ideal condition.

To test the fourth question, "Are the directors well qualified?", the director (or student) is asked to answer six different detail questions, all related to this main question. Another question: "Is the financial condition satisfactory?", is treated in similar manner, analyzing it by eight different tests. In connection with the next question, "Are the conditions right for future growth?", it is pointed out that in considering the future of a co-operative, its membership and its administration must be included. To test the first of these, five, and to test the other, six detail question are posed.

The seventh main question, "Is the business volume adequate?", is tested by six different detail questions, and the eighth (and last) question, "Can the Co-operative meet competition?" is similarly tested by two questions.

If the directors or other active members taking this course will conscientiously and diligently answer all the detail test questions contained in this lesson (there are 49 of them, all told) they cannot help but get a good picture of just how their own association stands as far as both co-operative and business efficiency and effectiveness are concerned. At the same time they will learn just in what respects their own co-operative is weak or off the standard so that they may better direct attention to the correction of those weaknesses.

#### ADDITIONAL INFORMATION

SPONSORS. The school is being sponsored by the three co-operative wholesales operating in the Northern, Northwestern and Midwestern sections of the United States. These wholesales are: (1) Consumers Co-operative Association of North Kansas City, Missouri, which operates in the states of Kansas, Missouri, Iowa, Nebraska, South Dakota, Wyoming, Colorado and Oklahoma; (2) Midland Co-operative Wholesale, Minneapolis, Minnesota, operating in Southern, Central



and Northwestern Minnesota and in Southern and Central Wisconsin; (3) Central Co-operative Wholesale of Superior, Wisconsin, which operates mainly in Northeastern and North Central Minnesota, Northern Wisconsin and Upper Peninsula of Michigan.

OTHER COURSES available through the Co-operative Correspondence School will include: Course II, "The Co-operative Employee" intended for workers in the co-operatives and consisting of 15 lessons; Course III, Principles and Methods of Consumer Co-operation (12 lessons) to be followed by courses in General and Consumer Economics, History of the Co-operative Movement, Commercial Arithmetic, Business English, etc. Of these, Course II is expected to be available before the end of September 1943. A separate description of Course II will be published presently.

CERTIFICATE. Any student completing one of these courses will be awarded a printed certificate provided he or she submits to a final test, to be taken under the supervision of a representative of the Correspondence School, and obtains a passing mark.



December 20, 1944

Mr. Lionel Perkins  
64 Barrow Street  
New York, 14, New York

Dear Mr. Perkins:

I have used my meager efforts in trying to outline the progress made during the month of November. Due to the lack of some of the minutes, particularly of the Executive Committee and the Auditing Committee, I am unable to give you a full report as I would like to have done, but by looking through the outline that I have prepared, together with the minutes of the meetings which Miss Tomotoshi is sending you, I feel that you can prepare a satisfactory report. A great deal of progress has been made in accordance with the policy of the Board of Directors, particularly in the organization, as you will note in the minutes.

We have discontinued the Mail Order Service which became effective December 9th. Also, the Sewing Factory was discontinued as a factory, and the Shop was designated to do only repair work, and those orders made through the General Manager.

The financial condition of this Co-op has improved a great deal as you will note in the attached financial statement. We have been successful in cutting down our inventory figures about \$10,000. The current ratio has improved from 2 to 1 in July, 3 to 1 in August, 4 to 1 in September, to 5 to 1 in October. To me this is a very satisfactory progress.

The Forms 233-234 are now being prepared by the Accounting Department and will be mailed within a day or two by Miss Tomotoshi.

The cement vault which we requisitioned from the WRA some three months ago is now completed and we are ready to put our records in as soon as the shelves are made.

The Accounts Payable has been cut down by about \$50,000 since July 31, which means that most of the working capital is now being furnished by the members themselves in the form of Certificates of Indebtedness.. At the same time, we are now able to call in the Certificates of Indebtedness promptly.



We have finished payment on the patronage refund for the quarter ending December 31, 1943, and at the present time the office staff is busy preparing both the Certificates of Indebtedness for the quarter ending September 30, 1944 and the checks for the quarter ending March 31, 1944. The Cash Orders will be paid out to members beginning January 8, to be paid out in two months.

I would not be overstating if I said that the Management has succeeded in winning the confidence of the residents, as indicated by the General Assembly held on December 18, and that we do not have nearly as much complaint as we used to have in the beginning. We are trying our best to give satisfaction to the majority of the members; of course, there are a few who will always have complaints regardless of how much progress we make.

I understand that your office is to be moved somewhere near the fence, together with offices of some of the other departments of WRA. How soon this building will be completed, I do not know, but possibly by the end of January.

The entire staff is awaiting your return. Please extend the Co-op's best wishes to your family. Merriest Christmas and the Happiest New Year.

Sincerely yours,



G. Matsumura, Treasurer

Enclosure

GM/ht



# WAR RELOCATION AUTHORITY

## Monthly Report

### I. CO-OPERATIVE ORGANIZATION

#### A. BOARD OF DIRECTORS:

##### 1. Meeting - 11/6/44:

- a. Problem of Canteen #4: Special meeting of the Caucasian delegates with the Board of Directors to be called.
- b. Cigaretts: Problems arising from continual shortage of cigarettes.
- c. Introduction: Mr. Perkins introduced to the members of the Board.

##### 2. Meeting - 11/20/44:

- a. Problem of Night Watchmen and protection against burglary.
- b. Thanksgiving Holiday decided not to be taken to comply with WRA.
- c. News Stand moved to Canteen #1.
- d. Bargain Sale Department to be established.
- e. Problem of Employment Regulations to be discussed with the WRA officials.
- f. Problem of Shoe Repair Shop and manufacturing of shoes stopped.
- g. Motion picture projector: Sale of the equipment to Tri-State High School discussed.
- h. Operating Agreement and Rental Agreement still pending.
- i. Problem of Canteen #4 discussed.
- j. Resolution passed for distribution of patronage refund for the quarter ending September 30, 1944.
- k. Community Fund and its disposal to be submitted to General Assembly.
- l. Express Money Order decided not to be established.
- m. Sears, Roebuck & Company Mail Order Department to be discontinued.

##### 3. Meeting - 11/23/44:

- a. Problem of Canteen #4. Report of a meeting with the Special Fact Finding Committee from the Caucasian personnel members and the Board of Directors.
- b. Community Fund disposal discussed.
- c. Sale of movie projector and equipment to Tri-State High School approved by the Board of Directors.
- d. Purchase of Japanese typewriter approved.
- e. New Year Holiday to be three days, approved by Board.



4. Meeting - 11/25/44:

- a. Special meeting of the Board of Directors with the Fact Finding Committee.

B. EXECUTIVE COMMITTEE:

1. Meetings - 11/10-17-24/44:

- a. Business meeting of the Co-op employees discussed.
- b. Watchmen for all the Co-op stores to be increased, explained by Mr. Nakashima.
- c. Problem of Canteen #4 discussed.
- d. Fire insurance for merchandise and equipment taken out to cover various locations, explained.
- e. Physical inventory of government property rented by Co-op taken and submitted to WRA.
- f. Sewing Factory, as factory, to manufacture clothing was discontinued because of operating loss in that department. Sewing Shop to handle repairs only, and those orders made through the General Manager.
- g. Balance Sheet as of September 30, 1944 was explained showing the improved financial condition of the Co-op, from less than 2 to 1 in July 31st to about 4 to 1 at the end of September.
- h. Financial Statements prior to publication need not be approved by General Assembly, explained.
- i. Discontinuance of separate patronage record for Laundry Department discussed due to lack of accountants, space, and dropping of business in the Laundry Dept.
- j. Proposal for a "rumor clinic" submitted by Mr. Obayashi to track down rumors and publicize them in the "Cooperator."
- k. Disposal of dead stock considered and location decided to be at 801, present site of the Sewing Shop. Half of the building to be used for Bargain Sales Dept.
- l. Establishment of a Board of Trustees for the disposal of the Community Fund to be submitted to General Assembly.
- m. Ice shed located at the warehouse area returned to WRA.
- n. Photo Studio completed and ready to start upon arrival of Mr. Perkins.
- o. Patronage refund for period ending March, 31, to be paid beginning January. Method of payment to be taken up at General Assembly. Drawing of lots by each block to determine order of distribution suggested.
- p. Japanese typewriter purchased.

C. GENERAL ASSEMBLY:

1. Meeting - 11/27/44:

- a. General Manager's report:



- (1) Establishment of a Bargain Sales Dept. to clean up dead stock, sometime in December.
- (2) Motion picture projector to be sold to Tri-State High School.
- (3) Problem of Canteen #4. Many meetings held to reach amicable settlement.
- (4) Photo Studio: Preparations completed for operation of photo studio.

b. Treasurer's report:

- (1) Financial condition: Announcement of improvement in current ratio from 2 to 1 in July to 4 to 1 in September.
- (2) New York Revolving Fund of \$6,000 reduced to \$3,000.
- (3) Inventory: Inventory reduced from \$166,000 in July to \$156,000 in September, or a total reduction of \$10,000.
- (4) Fixed Assets: Increase in the fixed assets, totaling approximately \$1,500 described.
- (5) Insurance: Present coverage of insurance listed as Auto Insurance, Auto Theft and Fire Insurance, Outside Hold-Up Insurance, Fire Insurance on Equipment, and Fire Insurance on Merchandise. Total cost of insurance per month is \$251.97.
- (6) Accounts Payable: Accounts payable reduced from \$82,500 in July to \$52,000 in October. This figure further reduced to \$36,000 at the end of November.
- (7) Resolution for Patronage Refund for Quarter ending September 30, 1944. Distribution of \$58,248.24 to be made to members.
- (8) Operating Statement: Operating Statement described in detail and 13.69% was net savings realized this quarter to members.
- (9) Retail Mark-Up on merchandise: Retail mark-up was described in detail for each department.
- (10) Balance of patronage refund for the period ending December 31, 1943, to be paid in 15 days, amounting to \$13,000.
- (11) Theft at Fish Market: \$155.49 stolen on Nov. 14th by burglary. Cash to be picked up at the end of business hours every night, to be locked up in safe at the Central Office.
- (12) Retail Control: A complete system of retail control established for all stores.
- (13) Financial Report: Detailed departmental report for the General Assembly approved, in addition to regular Balance Sheet and Income and Expense Statement.
- (14) The name of Auditing Committee changed to Finance Committee.
- (15) Payment of rebates for the quarter ending March 31, 1944 to start in January.

c. Executive Secretary's report:

- (1) Office of the Executive Secretary moved to 718-B.
- (2) Distribution of calendars to be made.
- (3) Problem of Mail Order Department discussed and discontinuation approved
- (4) Re-election of Block Representatives scheduled in January.



II. RELOCATION: None

III. PROBLEMS:

A. Problems pending:

- a. Office space.
- b. Canteen #4.
- c. Revision of Co-op By-Laws.
- d. Rental Agreement.
- e. Operating Agreement.

V. BUSINESS MANAGEMENT:

A. Value and description of "dead stock" and how long on hand (30, 60 days.)

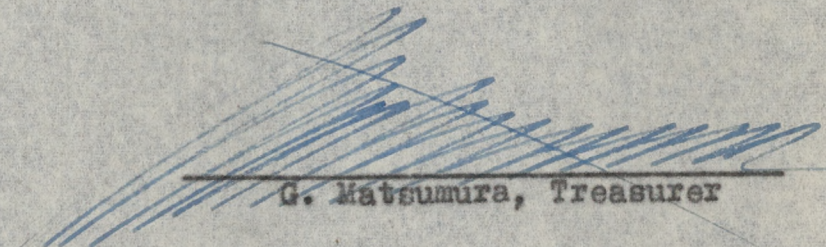
- a. \$30,000 estimated dead stock of all kinds.

B. Services started or discontinued this month.

- a. Sewing Factory discontinued as factory and changed to Sewing Shop to do repair work only, excepting special work as ordered by the General Manager.
- b. Dry Goods Department in Canteen #1 discontinued and space occupied by Magazine Stand. Variety of magazines being sold at Magazine Stand being cut down.

C. Obligations due in 30 to 60 days--patronage refunds, notes payable in cash.

- a. Accounts Payable, unofficial -- \$35,652.75.
- b. Reimbursement to WRA----- \$ 713.27.

  
G. Matsumura, Treasurer



MEMORANDUM  
TULE LAKE COOPERATIVE ENTERPRISES, INC.

September 20, 1944

MEMORANDUM TO: Employers of Domestic Workers  
FROM: Cooperative Enterprises  
SUBJECT: Transfer of Domestic Service from Co-op to WRA

Some confusion has arisen as a result of a memo issued to all domestic workers on September 18th. Please be advised that the said memo is to be disregarded and is superceded by a memo issued to all domestic workers today. The following explanation is for your information:

The Board of Directors of the Co-op has decided to discontinue domestic service on September 30. At that date the names of all domestic workers and employers will be turned over to the Personnel Officer, Mr. Frank Fagan, who will place all domestic workers on the WRA Payroll. The arrangements for this transfer are being worked out to have the change brought about without interruption of the present work program.

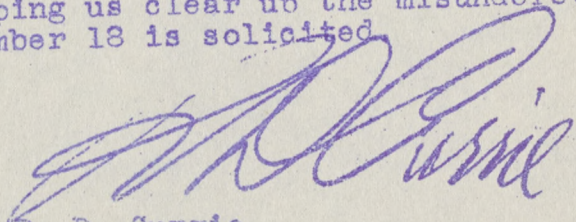
The Cooperative will pay the domestic workers for work performed up to September 30. The employers will pay the Co-op for all domestic services performed up till September 30.

The Personnel Officer, Mr. Frank Fagan will inform you on all matters relating to domestic services after September 30.

The important things to understand are:

1. The transfer of Domestic Service from the Co-op to WRA will be accomplished without interrupting your present domestic service.
2. You will pay the Co-op for services supplied up to Sept. 30.
3. After Sept. 30, Domestic Service will be handled by the Personnel Officer, Mr. Fagan.
4. You may hire domestic workers through the Co-op up to Sept. 30.

Your assistance in helping us clear up the misunderstanding caused by the memo of September 18 is solicited.

  
R. D. Currie  
Business Enterprise Supervisor



WAR RELOCATION AUTHORITY  
Tule Lake Center  
Newell, California

*file*

March 21, 1945

MEMORANDUM TO: Mr. M. P. Gunderson, Chief  
Community Management

FROM: Lionel Perkins  
Business Enterprises Adviser

SUBJECT: Co-op Photo Studio

I have been advised by the Board of Directors of Tule Lake Cooperative Enterprises that the photo studio will be ready to begin operating on or about April 1st. The studio, dark room, and reception office are located in barrack #801.

Cameras and other photographic equipment have been released by the Property Control Officer and are ready for installation at the studio.

Following my conversation with you yesterday, I have advised Mr. Hishida, Manager of the Studio that WRA will permit test pictures to be made this week under my supervision.

I am attaching a revised copy of the Agreement between WRA and the Co-op for operating the studio. This draft differs from the first one in that the Co-op has omitted the section dealing with outside funeral pictures. The Co-op would prefer to have that activity carried on as heretofore by WRA in order that there may be no difficulty encountered in moving the equipment outside of the studio. The Co-op is ready to sign this agreement if it meets with WRA approval.

The studio is in need of some furniture and linoleum in order that it may operate efficiently. Mr. Black has approved releasing some furniture for photographic use, but I understand that your help may be needed in securing some linoleum or Masterpave for the studio.

*Lionel Perkins*

Lionel Perkins  
Business Enterprises Adviser

Attachment  
LP/ht



3 copies

AGREEMENT BETWEEN  
TULE LAKE CO-OPERATIVE ENTERPRISES, INC. AND THE WAR RELOCATION AUTHORITY  
FOR OPENING AND OPERATING A PHOTOGRAPHIC STUDIO AT TULE LAKE CENTER

It is agreed hereby that the photographic studio will be operated subject to the following specific conditions stipulated by the Western Defense Command:

1. It shall be under the direct supervision and control at all times of a Caucasian employee of the War Relocation Authority, designated by the Project Director, Tule Lake Center; and
2. That definite instructions be issued specifying that all photographs must be approved by the designated Caucasian representative of the War Relocation Authority prior to release; and
3. That no photographic equipment shall leave the studio unless under the direct supervision and control of the designated Caucasian War Relocation Authority employee.

It is further agreed by the Co-operative that a studio will be maintained where:

1. Pictures will be taken by evacuee photographers.
2. All phases of developing of films, printing, etc. will be done by evacuee photographers and technicians in the employ of and under the responsibility of the Tule Lake Co-operative Enterprises, Inc.
3. Photographic equipment and supplies will be ordered from outside the project and maintained by the Co-operative.
4. All pictures will be taken indoors.
5. All photographic equipment and supplies will be left at all times at the studio.
6. All records of pictures will be filed and a file of all films will be maintained by the Cooperative.
7. Supervision and responsibility for the operation of the photo studio within the conditions stipulated by the Western Defense Command <sup>and WRA</sup> will be assigned to the Business Enterprises Adviser, Mr. Leonil Perkins.

APPROVED:

\_\_\_\_\_  
For the Tule Lake Co-operative Enterprises, Inc.

President  
Ben. Mgr.

\_\_\_\_\_  
For the War Relocation Authority

Pres. Dir.  
Asst. Pres. Dir.



FOR THE BOARD OF DIRECTORS OF THE  
AMERICAN ASSOCIATION OF  
UNIVERSITY AND COLLEGE TEACHERS

1. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
2. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
3. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
4. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
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17. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
18. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
19. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:
20. That the Board of Directors of the American Association of University and College Teachers is authorized to adopt the following resolution:

Mr. Perkins

This is OK. - Have 3 copies made and signed. your name is to be inserted as the person responsible.  
Mr. Gunderson



4 copies.

TENTATIVE AGREEMENT BETWEEN  
TULE LAKE CO-OPERATIVE ENTERPRISES, INC. AND THE WAR RELOCATION AUTHORITY  
FOR OPENING AND OPERATING A PHOTOGRAPHIC STUDIO AT TULE LAKE CENTER

It is agreed hereby that the photographic studio will be operated subject to the following specific conditions stipulated by the Western Defense Command:

1. It shall be under the direct supervision and control at all times of a Caucasian employee of the War Relocation Authority, designated by the Project Director, Tule Lake Center; and
2. That definite instructions be issued specifying that all photographs must be approved by the designated Caucasian representative of the War Relocation Authority prior to release; and
3. That no photographic equipment shall leave the studio unless under the direct supervision and control of the designated Caucasian War Relocation Authority employee.

It is further agreed by the Co-operative that a studio will be maintained where:

1. Pictures will be taken by evacuee photographers.
2. All phases of developing of films, printing, etc. will be done by evacuee photographers and technicians in the employ of and under the responsibility of the Tule Lake Co-operative Enterprises, Inc.
3. Photographic equipment and supplies will be ordered from outside projects and maintained by the Co-operative.
4. All pictures, ~~with the exception of funeral pictures,~~ will be taken indoors. Funeral pictures will be taken outside with the pictures posed so that no fences or towers will show in the photograph.
5. All photographic equipment and supplies will be left at all times at the studio. ~~with the exception of funeral pictures at which time the equipment will be moved with the authority and under the supervision of the Business Enterprises Adviser.~~
6. All records of pictures will be filed and a file of all films will be maintained by the Co-operative.



7. Supervision and responsibility for the operation of the photo studio within the conditions stipulated by the Western Defense Command will be assigned to the Business Enterprises Adviser.

APPROVED:

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For the Tule Lake Co-operative Enterprises, Inc.

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For the War Relocation Authority